

Amendments to the Specification:

On page 1, on the first line below the title, replace the subheading “Technical Field” with the subheading --BACKGROUND OF THE INVENTION--.

On page 1, after the first paragraph, delete the subheading “Background Art”.

On page 3, line 25, replace the subheading “Disclosure of the Invention” with the subheading --SUMMARY OF THE INVENTION--.

On page 5, line 11, replace the subheading “Best Mode for Carrying Out the Invention” with the subheading --DETAILED DESCRIPTION OF THE INVENTION--.

On page 6, replace the paragraph, as filed, on lines 9-14, with the following amended paragraph:

As a result of this ~~grinding~~ cutting processing (primary processing), although the generation of defects such as cracks and indentations caused by fallouts as described above will occur, such defects are polished with sandpaper or a grindstone having a rough grain size of, for instance, #80 to #400. Thereby, the foregoing defects such as cracks and indentations caused by fallouts are eliminated, and a flat and smooth target face is formed thereby.

On page 11, line 22, delete the subheading “INDUSTRIAL APPLICABILITY”.

On page 12, line 5, delete the subheading “Effect of the Invention”.